



UNIVERSITY OF TORONTO
UNIVERSITY EXTENSION

REGISTRATION:

By mail or in person at Room 108, 65 St. George St.
In order to accommodate students and enable them to
enrol during the evening, registrations will be taken—

Thursday,	September 12th
Tuesday,	September 17th
Thursday,	September 19th
Tuesday,	September 24th
Thursday,	September 26th
Tuesday,	October 1st

evenings, from 7.30 to 9 p.m., in the Wallberg Building,
corner St. George and College Streets.

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*Application forms and course information
may be obtained by writing*

THE DIRECTOR,
University Extension,
65 St. George St.

UNIVERSITY OF TORONTO

or by telephoning

WA. 3-6611

Locals 304, 308, 526, 527

Courses in

BUSINESS LAW
BUSINESS TAXATION

Session 1957-58

BUSINESS LAW

THURSDAYS

20 SESSIONS

The lectures in this Course will be aimed at counselling the average businessman. The subjects which will be dealt with include the following:

Considerations in buying or selling a business.

Types of business enterprises and ways of financing them.

Municipal laws and business.

Collection of debts.

Insurance problems of the business man.

Elementary taxation problems.

Corporation law, including manner of incorporation, organization, share structure, duties of directors.

Buying and selling real estate.

Problems regarding estates including wills, intestacies and succession duties.

This Course is designed to be practical and purely informative and not as a substitute for legal advice.

Those participating in the Course will be given sources of information and projects will be assigned to them.

Enrolment limited to 50.

LECTURER: I. H. Smith, B.A., Barrister-at-Law,
Brown and Smith.

PLACE: Room 116, Wallberg Building.

FEE: \$30.00. Commencing Thursday, October 10th,
7.30 p.m.

BUSINESS TAXATION

WEDNESDAYS

16 SESSIONS

Often tax law will determine whether or not a business venture is feasible. Often the tax law itself creates business opportunities. This course is designed to give the executive an understanding of those aspects of taxation which will frequently confront him when making business decisions. The taxation problems arising upon the winding up of a business, amalgamation, depreciation policy, sales tax, are typical of the items which will be covered.

The general plan will be to outline the relevant tax regulations covering a given topic, to give illustrative examples and to discuss the implications of the regulations. In addition to acquiring an appreciation of existing tax law, it is intended that the executive will become familiar with the sources of information covering present and future regulations. Enrolment is limited to 50.

The major course topics are listed below:

Corporation Taxation
The Taxation of Unincorporated Businesses
Depreciation of Fixed Assets
Capital Gains
Gift Tax and Succession Duties
Sales Tax
Compensation of Executives

COURSE DIRECTOR & LECTURER:

J. R. Hutchinson, B.Com., C.A.
Wood Gundy & Co.

PLACE: Room 116, Wallberg Building.

FEE: \$25.00, commencing Wednesday, October 23rd
at 7.30 p.m.